



NEW JERSEY ARMY NATIONAL GUARD
JOINT FORCE HEADQUARTERS
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FORT DIX, NEW JERSEY 08640-5606

ARMY BULLETIN NO. 4

24 JANUARY 2008

IRS FORM W-2 ISSUANCE FOR 2007 (USPFO)

1. Reference: Military Pay e-Message 08-10A
2. Purpose: To provide guidance regarding the end of year production of W-2s for calendar year 2007.
3. Active Component and Reserve Component members with access to MYPAY and who have a MYPAY customized PIN will not be mailed a hardcopy W-2 for calendar year 2007 wages. Members must access their MYPAY account and print a copy of their W-2 for use in filing their calendar year 2007 tax return.
4. Exceptions
 - a. Those members who prior to December 1, 2007 elected to receive a hardcopy W-2 through the MYPAY system will have a printed copy mailed to the soldier's Home of Record (HOR).
 - b. Deployed Reserve Component soldiers will have a printed W-2 mailed to their HOR regardless of their MYPAY status.
5. MYPAY W-2s for Reserve Component members will be available for printing not earlier than January 4, 2008.
6. Mailing information for members who requested a hardcopy W-2 prior to December 1, 2007:
 - a. Form W-2 for Army National Guard (ARNG) will be mailed to the soldier's HOR not later than January 18, 2008.
 - b. Form W-2 for soldiers who separated during calendar year 2007 will be mailed to the soldier's HOR not later than January 18, 2008.

7. W-2 REPORTED EARNINGS

- a. The W-2 contains the year-to-date totals from the following pay period:

Pay Period # (PP#)	Pay Period End (PPE)	Pay Period Code (PPC)	Pay Period Dates (PPDs)	Pay Date
07-26	08 Dec 07	Z	25 Nov 07 - 08 Dec 07	20 Dec 07

b. The W-2 data should be identical to the YEAR TO DATE fields of block 21, and the DEDUCTIONS block of the Department of Defense Civilian Leave and Earnings Statement, DFAS Form 1.

8. THRIFT SAVINGS PLAN (TSP). Technicians participating in the TSP are reminded that TSP is non-taxable. The W-2 will reflect total taxable wages in block 1 (minus TSP contributions), total wages earned in blocks 3 and 5, and TSP elective deferral contributions in block 12.

9. INDEBTEDNESS REPAYMENTS. Taxes are not adjusted for an overpayment when repayment was received in full by the end of the 2007 tax year. However, repayment amounts crossing over into tax year 2008 will be recalculated to include the adjusted gross withholdings. This incomplete indebtedness is considered taxable income and subject to the repayment of all federal and state taxes withheld. The Indianapolis Civilian Payroll Office does not have the authority to reduce the taxable earnings or taxes if the entire debt was not repaid by 31 December 2007.

10. DFAS will conduct an audit of 2007 Form W-2 before they are issued. Any last minute discrepancies identified will be immediately corrected, if possible. Accordingly, soldiers are encouraged not to use their December 2007 LES to file their tax returns.

11. POC for this message is Ms. Jill Borden. Ms. Borden can be reached at (609) 562-0247 or via email at Jill.Borden@us.army.mil.

OFFICIAL:

A handwritten signature in dark ink, appearing to read 'J. Grant', with a long horizontal line extending to the right.

JAMES J. GRANT
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Major General, NJARNG
The Adjutant General

DISTRIBUTION: J